

# Colorado Department of Revenue

## Tax InfoEmail

### Improvements to 2011 Income Tax Forms

*January 19, 2012*

#### Colorado 104 Form

##### Qualified Indian Reservation Income, Other Subtractions – Line 12

Income earned by a Native American Indian is *usually* subject to Colorado taxes just as it would be for any other taxpayer. However, there is an exception for income if it is earned:

- on the Indian reservation, **and**
- by a reservation tribal member (enrolled member) while domiciled on the reservation. This would include casino winnings if won in a casino located on the reservation on which the tribal member resides when the income is received. Other income earned off the reservation by the taxpayer will still be subject to Colorado tax.

If documentation was not submitted in the past with the DR 1778 form, the information will not be attached to the taxpayer's account and will need to be submitted again. The easiest way to submit the documentation is through [Revenue Online](#), E-Filer Attachments. Scan the document and upload the electronic file to the taxpayer's account in Revenue Online. You do not need to have access to the taxpayer's Revenue Online account to upload the documents but you need the taxpayer's SSN or ITIN.

Once the documentation is attached to the taxpayer's account in our accounting system (through Revenue Online), the department should not need to ask for it again. Or, use the [DR 1778 as a cover sheet](#) for the documentation and mail it in.